

REMARKS

By the present amendment, claim 13 has been amended to be explicitly dependent on claim 1 and claims 14 and 15 have been amended to be explicitly dependent on claim 13.

In the Office Action, restriction is required between

- Group I, claims 1-12, 16, 17-21, 28, and 34, directed to a polarizing plate
- Group II, claims 13-15 and 22-27, directed to a liquid crystal display

It is alleged in the Office Action that the claims are drawn to two subcombinations that may be used together, with reference to MPEP 806.05(d).

Applicant(s) hereby elect(s) the subject matter of **Group I, claims 1-12, 16, 17-21, 28, and 34** for prosecution in this application.

This election is made **with traverse** as set forth below.

The restriction is respectfully traversed. It is submitted that, contrary to the interpretation in the Office Action, the present claims are directed to a subcombination (Group I) and combination (Group II) including this subcombination. More specifically, here, Group I is in the form B^{sp} and Group II is in the form AB^{sp}, so that restriction is not appropriate (see MPEP 806.05(c)(I)). It is noted that this relationship has been made explicit by way of the claim dependencies.

In view of the above, it is submitted that the restriction requirement should be withdrawn.

It is understood that Applicants' rights to the filing of a divisional application directed to the non-elected subject matter under 35 U.S.C. §120 and 35 U.S.C. §121 are retained.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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